PRACTICAL OBSERVATIONS

ON THE PROPOSED

TREATY OF UNION, &c.

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TREATY OF UNION

OF

THE LEGISLATURES

OF

GREAT BRITAIN AND IRELAND;

SHEWING, IN SOME PARTICULARS,

HOW THAT TREATY MAY BE RENDERED ACCEPTABLE TO THE PEOPLE OF IRELAND, AND BENEFICIAL TO THE BRITISH EMPIRE IN GENERAL.

BY JOHN GRAY, LL. D.

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PRACTICAL OBSERVATIONS

ON THE

PROPOSED TREATY OF UNION.

IN the Treaty of Union propoſed between the Legiſlatures of Great Britain and Ireland, two points are more particularly to be attended to, and ever to be kept in view; firſt, to render it ſuch a connection as may give an increaſe of ſtrength to the joint Government of Both Iſlands; and, ſecondly, to render it ſuch a connection, as may advance the proſperity of the inhabitants of Ireland in particular, by preventing too great a proportion of their wealth and induſtry from being drawn to the centre of Government.

Having had the happineſs of paſsing ſeveral months in Ireland, in the years 1763 and 1764, as aſsiſtant private Secretary to the Duke of Northumberland, I then directed my attention very particularly to conſider

the political ſtate of that kingdom, and having ſince that time beſtowed, with much pleaſure, many thoughts on what might remove the calamities of Ireland, and bring its political advantages to equal its natural advantages, I am led to hope that the following Practical Obſervations may, in ſome degree, contribute to the juſt regulation of the two moſt eſſential points above mentioned, wiſhing earneſtly to ſee the accompliſhment of a meaſure, which, in importance to Great Britain and Ireland, would far exceed the moſt brilliant victories that have, within theſe few years, drawn deſerved honours upon our Generals and Admirals. As it cannot be doubted, but that the union which took place in the reign of Queen Anne has been more beneficial to Great Britain than all the victories of the Duke of Marlborough, ſo I think it may be juſtly concluded, that a proper Union effected between the Legiſlatures of Great Britain and Ireland, during the reign of his preſent Majeſty, will be ranked in both countries among the firſt bleſsings of his reign.

As a prelude to the conſideration of the two eſſential points above mentioned, I beg to offer ſome ideas on another point, which, though not ſo eſſential, is, nevertheleſs, of ſuch importance, as to merit a careful attention, being intimately connected with the ſubject of the Union, and ſerving not only as an ornamental crowning to it, but giving a moſt favourable opportunity of getting rid of an embarraſsing abſurdity that has diſgraced our politics for ſeveral centuries. The point I mean is the New Title to be aſſumed by the Sovereign of the United Iſlands. To continue the title of King of Great Britain and Ireland, would not be exactly proper, as that would not imply unity of dominion, for the ſame perſon may be King of ſeparate dominions. As the propoſed Union intends to make one nation of both, the regal title ſhould be ſo expreſſed as to imply that Union; and that both iſlands conjointly form the *Stem* which ſupports the countries politically annexed to them, at the ſame time ſuppreſsing entirely the vain and obnoxious title of King of France. This object, I think,

would be obtained by expreſsing the new title in the following terms: *King of Great Britain and Ireland, and the Dominions thereunto belonging.* The Britiſh Sovereign would thereby appear to have thrown away nothing, and Ireland would be lifted up to ſuch a participation of ſovereignty, as would be more than a full compenſation for the notion of independence with which the ignorant of the real conſtitution of that kingdom flatter themſelves *.

By this form of the title, the negotiators for the French Republic, at a future peace, if ſuch a Republic ſhall then exiſt, will be cut off from an object of litigation on their part, or of condeſcenſion on ours, in regard to the ſuppreſsion of the title of King of France, aſſumed by the Sovereign of Great Britain. This nominal title being previouſly laid aſide, by an internal arrangement,

* Among thoſe ignorant, I muſt include Mr. Grattan. See his moſt unconſtitutional ſpeeches in the buſineſs of the regency, when the true conſtitutional principle of the connection of both iſlands was ſupported with unſhaken fortitude by the Marquis of Buckingham and Lord Clare.

will be more honourable to Great Britain than if it were to be relinquiſhed, even without a diſpute, at a future negotiation of peace, when demanded as a ſtipulation. With the ſuppreſsion of the title of King of France, let all the inſignia that have any relation to it in the armorial bearings of the Britiſh King be alſo extinguiſhed, giving place to ſuch others as may be emblematical of the happy Union. Inſtead of the braggart motto of *Dieu et mon Droit*, inapplicable both *de jure et de facto*, the following motto from Claudian would appear to be exceedingly appropriate, *Cuncti Gens una ſumus*, or the following from Virgil, *Unam faciemus utramque animis*. Either of theſe mottos would, to enlightened minds, ſerve as a perpetual admonition to *unity of affection*, and to the natural conſequence of it, *unity of power*, and would be even more within the comprehenſion of the generality of readers, than the preſent motto.

So much as to the new title. In regard to the eſſential points I at firſt mentioned, namely, the general benefit of the empire,

and the particular benefit *of Ireland*, they ought both to be founded on the principle of a parity of taxation in both iſlands, as well as a parity of privileges. To eſtabliſh the latter, without at the ſame time eſtabliſhing the former, would be like erecting a magnificent edifice partly on a rock and partly on a ſwamp, which, by patching and repairing afterwards, would hardly ever be brought to have ſuch ſolidity and ſymmetry as it might have had, if it had been judiciouſly and ſkilfully founded in the beginning. The abſurd and unconſtitutional miſtake committed at the Union of England and Scotland, in eſtabliſhing the land-tax in the latter kingdom at a diſproportionate rate, ought moſt carefully to be avoided. And to thoſe who have taken the pains to examine what are the natural and fundamental ſources of public ſupply, as well as who are the perſons conſtitutionally bound to be the defenders of the ſtate, this will not be a point of long diſcuſſion. What are the natural ſources of public ſupply, and who are the perſons conſtitutionally bound to be the defenders of the ſtate,

will, I hope, be found to be aſcertained in an Eſſay which I lately publiſhed, entitled, *The Eſſential Principles of the Wealth of Nations illuſtrated, in Oppoſition to ſome falſe Doctrines of Dr. Adam Smith and others.* I have there quoted ſeveral examples of the univerſality and ſufficiency of the natural ſource of public ſupply ariſing from land; and to the examples produced in pages 90, 93, 94, I might have added the following from Cicero, who tells us, that in the iſland of Sicily, above two thouſand years ago, no other tax was known but a land-tax, and that in conſequence of that ſyſtem, King Hiero, who ſeems to have been, if not the inſtitutor, the regulator of it, was beloved and reſpected in the higheſt degree by the Sicilians. The words of Cicero are: "Omnis ager Siciliæ civitatum decu-" manus eſt; itemque ante imperium popu-" li Romani, ipſorum Siculorum voluntate " et inſtitutis fuit.——Siculis chariſsimus " Hiero, *ut qui alia vectigalia* non haberet *.

* Lex Hieronica was the title of the taxing law. Sicily, though not larger than the four ſouthern counties of England, maintained, in the time of Dionyſius, 100,000 foot, 10,000 horſe, and 500 galleys.

The manner in which many of the lands of Ireland are held and cultivated, cannot afford the leaſt objection to the eſtabliſhment of a land-tax over that kingdom, when the conſtitutional principle of that tax is weighed and conſidered. By this principle, it is not the owner of the lands that pays the tax, but the lands themſelves, whoever be the owner. Conſtitutionally, the lands themſelves are to be conſidered as ſubject to that inalienable burden, whoever be the poſſeſſor; and it is that very burden, or *liberum ſervitium*, which gives a right to the poſſeſſion. Fidem vobis portabo, ob terras quas a vobis teneo. The *nexus feudalis* formerly declared this in regard to the Monarch, and the *nexus civilis*, which ought to be as much *addictiſſimus* as the former, now declares it in regard to the Legiſlature. (See the above-mentioned Eſſay, note, p. 92.) In fact, the land owners have no more right to ſhake off from their eſtates the defence of the nation, than they have a right to ſhake off from their eſtates the maintenance of the church; and if our Kings had been as watchful of retain-

ing the means of ſupporting their Government, as the clergy have been vigilant in preſerving their tythes, the land owners would never have ſhaken off the former *.

* In Scotland, as a rag of the feudal ſyſtem, many lands ſtill *hold of the Crown*, in reſpect to certain *privileges*, but not in reſpect to any eſſential *duty*, which two ought ever to have been inſeparable; but, for ſeveral centuries previous to the abolition of that ſyſtem, duties were either forgotten, or fraudulently withheld, and privileges were exerciſed in a tyrannical manner. The Moſaical Syſtem is not more gone by, than is the Feudal Syſtem in regard to eſſentials; and it is the diſgrace of our time, that the broken fragments of this laſt are ſtill ſuffered to remain, to embarraſs our law, and perplex the operations of Government. But though the Moſaical Syſtem be in general ſuperſeded, the moral part of it is of eternal obligation. In like manner, though the Feudal Syſtem is abrogated, the moral part of it is of eternal obligation, namely, that the poſſeſſors of the land ſhould defend the land. The whole of the old ſyſtem of tenures ought now to be entirely blotted out of the law, as only tending to perplex what ought to be moſt ſimple, and moſt clear. A knowledge of the niceties and multifarious diſtinctions of Littleton, of Cook, and of other feudal writers, in regard to tenures, ought to be of no more concernment now, than a knowledge of the ſtreets of Old Verulam, or of the dimenſions of the old cathedral of St. Paul's before the fire of Lon-

Conſidering the lands to be the payers of the tax, as the Conſtitution conſiders them, a correct and explicit eſtimation of the income ariſing from theſe lands will immediatly lead to form the aggregate of the tax, whatever be the rate required. If a calculation be made upon a falſe principle, the reſult will never be correct; and this is the capital defect of the preſent mode of aſſeſsing the land-tax in Great Britain, which is a

don. The learned Juriſconſult Hottoman gives the following judgment of Littleton's work upon tenures; "Stephanus Paſquerius excellenti vir ingenio et inter Pariſienſes Cauſidicos dicendi facultate præſtans libellum mihi Anglicanum Littletonium dedit, quo feudorum Anglicorum jura exponuntur, ita incondite, abſurde, et inconcinne ſcriptum, ut facile appareat, veriſimum eſſe quod Polydorus Virgilius in Anglica Hiſtoria de jure Anglicano teſtatus eſt, ſtultitiam in eo libro cum malitia et calumniandi ſtudio certare." In a well conſtituted ſtate, what is called the *Dominium Regale* muſt ever ſubſiſt; and the *Dominium Utile* may be juſt as well ſecured by written or printed regiſters as by infeofments. We ſee 400 millions of perſonal property ſecured by regiſters to the public creditors, who deem it as ſafely their own as if it had been transferred to them by the vexatious formalities of infeofment.

mere abuſe, originating in ignorance, and connived at, till intelligence, and vigour of mind ſweep it away. This abuſe, which has now exiſted above an hundred years, has for its foundation the abſurdity of eſtabliſhing a fixed aſſeſſment upon a capital continually varying; and this abſurdity, ſo far from being reprobated, has been even reaſoned upon by ſome writers as no way contradictory to reaſon and common ſenſe. In a writer of conſiderable abilities, who has lately publiſhed Obſervations on the Act for the Redemption of the Land-Tax, the following ſentence is to be met with in page 31. "In pariſhes where from the incloſure of "commons, and in great towns, where, "from the increaſe of buildings, a conſider-"able increaſe in the value of property, and "a *conſequent diminution* in the land-tax was "to be expected." If ſuch a ſentence were to be found no where but in ſome ancient author treating of the Roman Republic, it would greatly have puzzled the commentators to have drawn any ſenſe out of it. In diſcuſsing what was the land-tax, and

what was the fund upon which it was raiſed, they would have declared either that ſome error had crept into the text, or that the ſentence was quite contradictory. It ſeems to have the ſame import with the following. The army being increaſed by a great reinforcement of ſoldiers, and a *conſequent diminution* of ſtrength taking place. The clear explanation of the riddle would have been a matter of ſurpriſe to ſuch commentators, who could not have imagined, that a wiſe nation like the Romans, and a calculating nation, could have ſo miſcalculated, eſpecially when the object of calculation was not involved in any obſcurity. The object of calculation is the produce of land; no land is without ſome owner; and no owner is ignorant, or ought to be ignorant, of the value of what his lands produce to him, or has any right to conceal that from the Legiſlature.

The preſent tax upon income proceeds upon the principle of no concealment, and requires a diſcovery not only of real proper-

ty, but of perſonal property, the diſcovery of which laſt would not be neceſſary, were the former to be accurately aſcertained and proportionally aſſeſſed. It ought to be indifferent to Government, whether I have ten guineas in my pocket, or ten cheſts full of guineas; but if I poſſeſs a thouſand productive acres, or an hundred, or even ten productive acres in the ſtate, I am thereby *marked out* as a poſſeſſor of real property, and conſequently am under an *obligation* to contribute a portion of my income along with the other poſſeſſors of real property, to ſupport and maintain Government, which is to protect the whole; and this income, therefore, ought to be particularly and minutely known to Government, which was the wiſe and politic intention of the national ſurveys made by Edward the Confeſſor and William I.

If this income ought to be minutely known to Government, the aſcertainment of it ought to be one of the ſtipulations of a Treaty of Union. The people of Ireland have ſeen the people of Great Britain call

out for a proportionate aſſeſſment upon perſonal income as well as real income. But, ſetting aſide the conſideration of perſonal income, the aſcertainment of real income ought to be purſued in both iſlands, by means leſs enſnaring than the oath of the intereſted individual. Theſe means would be effectual without ſuch a minute ſurvey as that of the Book of Domeſday. They would only require a faithful enumeration, and regiſter of the rents of the lands, or reputed income from lands not rented. A tax *ad valorem*, impoſed upon this capital, would of courſe lead to the diſcovery of the value of every eſtate, parcel of eſtate, park, orchard, garden, over both iſlands, becauſe the aſſeſſors of the tax would have a right to demand a true and accurate ſtatement of that value, as much as the ſurveyor of window lights has a right to demand the number of windows not only in the exterior of a houſe, but in the interior. And that this national regiſter ſhould always remain complete and accurate, let it be enacted, that the value of the rent in all exiſting leaſes, of whatever

kind, whether annual, for term of years, or for lives, ſhould be regiſtered in the reſpective county towns where the lands are ſituated, and that the rent ſpecified in all new leaſes ſhould be regiſtered within a month after their date in thoſe towns, and publiſhed three times in the newſpapers of the county town, or in the London Gazette, with penalties upon thoſe who ſhould omit to comply faithfully with ſuch clauſes, and rewards to thoſe who ſhould diſcover any fraud or concealment, either in the Leſſor or Leſſee. With ſuch precautions, a writ from the Exchequer *ad melius inquirendum*, which formerly was iſſued againſt fraudulent concealers, would very ſeldom be neceſſary *.

* Some Gentlemen of Ireland object to a land-tax for that country, from the pretended impracticability of the impoſition; but they are ſtrennous for the eſtabliſhment of the Income Tax in Ireland. Now this latter actually implies the former; for a land-tax is one of the main branches of a tax upon Income, and the fundamental principle of this tax is, *no concealment*. Inſtead of the enſnaring oath of the intereſted individual ſuppoſed, and I am afraid too juſtly, to open a door to innumerable per-

Thus the natural and primary resources of the state, which are the resources from land, would be as distinctly ascertainable as those of every individual land possessor, and the

juries, why should not the Legislature, in this, as in every other tax, enforce disclosure by penalties. To conceal the real income from land, which is the constitutional fund for the defence of the state, would be equally dishonourable for a land-owner as for a military corps in the day of battle to dispute the privilege of standing in the hindmost rank.

Among the many political writers, who, for more than a century past, have been treating of taxation upon erroneous principles, Mr. Davenant deserves to be reckoned the principal. He seems to have been a man of an upright character, and to have seen, with perspicuity, many things in the management and mismanagement of the public income. He acquired much celebrity by his Essay on Ways and Means, which, however, served greatly to mislead the nation into the system since pursued, of Borrowing and Funding. From him the expression of *Ways* and *Means* became a Parliamentary phrase; but if he had adverted to the true principle of public supply, he would probably have been the first to have reprobated his own doctrines, and would have zealously called upon the nation to revert, as speedily as possible, to the *Ways* and *Means* pointed out by the Constitution, which had supported Government from the earliest times of the monarchy.

augmentations or diminutions in the amount of the tax, would invariably correſpond with the riſe or fall of the capital upon which it was raiſed. The Legiſlature would then have a real politicometer, conſtantly and truly indicating the riſe or decline of the national proſperity, which is in vain ſought for from the amount of the exports and imports. Trigonometry is not more neceſſary to the perfection of navigation, than this Politicometry is eſſential to the right government of ſtates, and to the tranquillity and cordial affection of the people who compoſe them. What calamities would not Great Britain and Ireland have eſcaped, if it had been reduced to a ſyſtem, and practiſed two hundred years ago. To what can the civil wars in the reign of Charles I. and the ſeparation of the Britiſh colonies in America, be ſo properly attributed as to the want of this; and, I will venture to ſay, that an eſſential part of the reform of the miſeries of Ireland conſiſts in the eſtabliſhment of it in that kingdom, independent of an Union of Legiſlatures.

Not only the land-tax ought to be equal in both iſlands. Every other tax exiſting in Great Britain ought to take place in Ireland, though ſome of them will be found to be injudicious, and to call loudly for a repeal; and all taxes now exiſting in Ireland, not conformable to taxes exiſting in Great Britain, ought to be aboliſhed. Should it be here alleged, that to eſtabliſh thoſe Britiſh taxes in Ireland, which are acknowledged to be injudicious, and to require a repeal, would in reality be to enact a grievance, I beg to remove this objection, by the elucidations that follow.

One main cauſe of concord and harmony among ſubjects of the ſame empire, is a conformity of cuſtoms, manners, language, public burdens, &c. Suppoſing the Iriſh, the French, and the Italian languages to be as copious and energetic as the Engliſh language, it would certainly not be deſirable to have the three firſt languages predominating in different parts of Great Britain and Ire-

land; and the predominancy of the Iriſh language in Ireland, has not been productive of concord and harmony in that iſland. The predominancy of the French language in Savoy, made all the Savoyards conſider Paris as their capital rather than Turin; and the ignorance of that language among the Flemings, may be one cauſe of their great averſion to coaleſce with their French neighbours. The want of uniformity in the ſalt duty, or gabelle, in the different provinces in France, was attended with ſuch jealouſies and inconveniencies, that M. Neckar, and others before him, deemed it a moſt important point to attempt to equalize it. Even the uniformity of clothing is allowed to increaſe cordiality of affection among military men. Uniformity in the mode of taxation, therefore, may juſtly be expected to have a tendency to promote cordial good will among the inhabitants of the united iſlands.

But though uniformity in the *mode* of taxation ought to be eſtabliſhed in both iſlands, that does not imply *an equality in*

the degree of taxation immediately to take place upon the Union's being concluded.—Such equality, nevertheleſs, ought to be a fundamental principle, and the mode of the ſpeedy attainment of it ought to be pointed out and particularized by the treaty. For example, let it be ſuppoſed that the whole of the taxes comprehended in Kearſley's tax tables are to be extended to Ireland, as they are at this moment almoſt all extended to Scotland. Ireland is undoubtedly more able to bear them than Scotland is; yet as moſt of them are at preſent unknown in Ireland, to introduce them there *per ſaltum* in the ſame degree as they exiſt in Great Britain, would be felt by the people of Ireland as burdenſome, or would ſerve as a pretext for murmuring, which would certainly not be the caſe, were they to be at firſt impoſed in a low degree, and to riſe gradually. On this principle, ſuppoſe the whole of the taxes comprehended in Kearſley's tables to be extended to Ireland in the proportion of one-tenth of their preſent rate in Great Britain, and that every fourth year they were to be

augmented one-tenth, till they ſhould riſe to the ſame degree in both iſlands,* a period of 36 years would conſequently elapſe, before that equality of degree would take place in Ireland, when the increaſed proſperity of that iſland, its augmented pecuniary wealth, and the habits of payment, would render thoſe taxes not one grain more inconvenient and burdenſome there than they are in Great Britain.

I beg leave further to add, that from the approximation to the Conſtitutional Syſtem of Finance, recently made by the Britiſh Parliament by the tax upon Income, there is

* Or the firſt impoſition of thoſe taxes may be one-fifth of their preſent rate in Great Britain, to be augmented one-fifth every ten years, which will make the term of equalization 40 years. But two exceptions occur to me at preſent—All port duties, and the tax on diſtilleries, ſhould, from the beginning, be made equal in Ireland to the rates in Great Britain; and that perhaps may be beſt done by an act of the Iriſh Parliament, previous to the completion of the Union. Should other exceptions be thought of, the ſame obſervation may be applied to them.

juſt reaſon to preſume, that before the above period be elapſed, half of thoſe taxes now enumerated in Kearſley's tables will be expunged from the catalogue of taxes, as the great productiveneſs from the ſingle tax from the income from land, will ſupercede the neceſsity of continuing them.—But even ſuppoſing no diminution in the catalogue of Britiſh taxes to take place, the transferring them to Ireland in the low degree above propoſed, could not be ſtated as a grievance, when contraſted with the unſpeakable advantages that would ariſe from uniformity in the modes of taxation—and in the eſtimating of burden it ought likewiſe to be conſidered, that the abolition of Iriſh taxes not known in Great Britain, would ſtand as a *minus* againſt the *plus* ariſing from the introduction of Britiſh taxes into Ireland; ſo that the aggregate of augmentation at the low rate above mentioned, would probably, for many years, not exceed 100,000l. annually; and ſince the year 1764, how many hundred thouſand pounds have been added to the public revenue of Ireland, while Ireland ſtill

of late, has experienced no diminution of its proſperity.

Of the public taxes now paid in Great Britain, Scotland contributes its full proportion, which gives a moſt undeniable evidence, that Ireland could likewiſe bear its full proportion of thoſe taxes, were they to be immediately impoſed in that iſland, in the ſame degree as in Great Britain. But as objections, however groundleſs, are often ſtarted to what is unuſual and uncommon, I have propoſed that the preſent Britiſh taxes ſhould be at firſt extended to Ireland at a low rate, to be gradually raiſed in ſucceſsive years. On this point, Scotland, I ſay, may ſerve as an example to Ireland, that *taxes* and *impoveriſhment* are not ſynonimous terms. The public taxes now paid by Scotland, are ten times greater than they were at its Union with England; yet the preſent opulence and proſperity of Scotland far exceed what they were when it remained an independent kingdom. Its lands are now better cultivated, its population is greatly encreaſed, its

towns are enlarged, its houſes more ſumptuous and filled with better furniture, its people in general are better fed and better clothed, and the number of its ſhips and of its coaches is greatly augmented. If ſuch be the ſtate of Scotland under the innumerable taxes, that the preſent imperfect ſyſtem of finance has introduced there within theſe eighty years, the richer and more fertile kingdom of Ireland, it may be concluded, would have no cauſe of alarm, were the ſame taxes in the ſame degree to take place in that iſland—how much leſs cauſe of murmuring then would the people of Ireland have when thoſe taxes are introduced among them only at a low rate, previous to the annihilation of the greateſt number of them, in order that the great political principle of uniformity of public burdens, ſo eſſential to harmony and concord, ſhould be acknowledged and conſidered as a leading principle.

But whatever be the degree and whatever the amount of the public taxes raiſed in

Ireland, they ought to make but one aggregate ſum with the taxes raiſed in Great Britain, without any particular reſervation. It is for the defence of the empire, that taxes are raiſed at the diſcretion of the ſuperintending Legiſlature; conſequently, when, by the Union of Legiſlatures, local diſtinctions are aboliſhed, local partialities are to be aboliſhed likewiſe. Ireland, by the ſupplies ſhe ſhall afford, will not pay thoſe ſupplies to Great Britain or to London; but to ſupport defenſive meaſures for the good of the whole, which may require hoſtilities to be carried on in the Mediterranean, in the Baltic, at Jamaica, or in the Eaſt Indies. For Ireland to require that none of her taxes ſhould go out of the iſland, would be as abſurd as to ſtipulate that ſhe ſhould never ſend a ſingle recruit either to the army or navy of the General Union. If the propoſal of ſuch a ſtipulation would appear ridiculous, ſo likewiſe would that of a ſeparate purſe in regard to public ſupplies. The defenſive and offenſive ſtrength of Government conſiſts in

men, and in what will feed and equip thoſe men; and for Ireland to grant the former and to withhold the latter, would be a political inconſiſtency that would vitiate the whole treaty. The treaty means to join Ireland politically to Great Britain, nearly as completely as if by an effort of Nature the ſhores of the one iſland were to touch thoſe of the other. And in the caſe of the two iſlands forming one territory, would it not be thought an inconſiſtent idea, that the weſtern part ſhould contribute nothing to the defence of the eaſtern. The Bothnic Gulph ſeparates one half of Sweden from the other by a wider diſtance than that by which the Iriſh Channel ſeparates Ireland from Great Britain; yet we have never heard that the weſtern part of Sweden has ever made the abſurd ſtipulation of having its taxes expended on its own ſide of the Gulph.

One of the objects of the Union is to promote the happineſs of Ireland; but the augmentation of the ſtrength of Great Britain,

that is, of the Empire in general, is, at the ſame time, another object of it. Now how could this other object be attained, were the public ſupplies from Ireland never to make part of the general ſupplies. It would be quite a new phenomenon in the political world, that a ſtate ſhould get an acceſsion of three millions of people, and near forty millions of acres, without getting an acceſsion of political power. The people of Devonſhire, of Yorkſhire, or of Scotland, would have juſt as good a right to expect their taxes ſhould be expended within their reſpective bounds, as the people of Ireland, making one people with the people of Great Britain, to ſtipulate that their taxes ſhould be expended within their iſland. No ſuch diſgraceful article appears in the treaty of Union between England and Scotland.—As the true principles of finance were then very imperfectly underſtood, an abatement, indeed, is there ſtipulated in regard to the tax upon land; but when the burden of the other taxes paid by Scotland to the Exche-

quer of Great Britain is investigated, it will be found, that Scotland, for many years back, has contributed her full share to the public supplies: and now, when the exigencies of war demand a great augmentation of those supplies, several counties in that part of Great Britain, have, much to their honour, petitioned Parliament, that an uniform tax upon income may be imposed upon them with their fellow subjects, without any reserve as to its appropriation. Public taxes are only another expression for the power of Government; or of a nation to defend itself and offend its enemies; and it is of the very essence of this power to be drawn to a point, or to one centre, which is emblematically signified by Xenophon, when he says no man was ever killed by a spear; it is only the point that kills, and the shaft merely directs the point.

Supposing the principle of the parity of taxation in both islands, and the unity of Exchequer for both sufficiently illustrated,

I ſhall now proceed to ſhew, how, upon that principle, the general benefit of the Empire, and the particular benefit of Ireland may be made moſt happily to accord, I ſhall firſt conſider what relates to the general benefit of the Empire. Happily for Great Britain and Ireland, their inſular ſituation prevents them from being eaſily annoyed by a foreign enemy, and this war has given very ample proofs, that their moſt powerful means of annoying their foreign enemies, conſiſt in the exertion of their naval ſtrength. The maintenance of this naval ſtrength then, or the further increaſe of it, ought ever to be a great object with the Britiſh Government. Hitherto, however, it has not been rendered ſo effectual as it might have been, if the naval docks had been properly ſituated, and, at the ſame time, Ireland may be ſaid to have borne almoſt no ſhare in the expence of it, which of late has weighed very heavily on the people of Great Britain. Is it not then moſt natural, that Ireland, when incorporated with Great Britain, and parti-

cipating in the ſame privileges, ſhould in future bear a ſhare in this public expenditure. A ſtipulation in the treaty to the following purpoſe, will effect that to the great advantage of the Empire in general, and likewiſe much to the particular improvement and emolument of Ireland, namely, "That the tax from the income of land "ſhould always be at the ſame rate in Ire- "land as in England, and that the amount "of that tax raiſed in Ireland ſhould be in- "variably appropriated to the maintenance "of a royal dock-yard on the ſouthern "ſhore of Ireland, and to the building and "repairing of ſhips of war in that dock- "yard, and for other purpoſes appertaining "thereto, at the direction of the King."— By ſuch a ſtipulation, Ireland would contribute, though not her full ſhare, yet a conſiderable aid to the ſupport of the Britiſh marine, and would, at the ſame time, by the new taxation thus applied, advance her own proſperity. In this inſtance, no drain of caſh, or drain of wealth from Ireland

could be pretended, and at the ſame time Great Britain would receive more real benefit, than if the land tax of Ireland were actually tranſmitted hither to pay ſhip-carpenters at Woolwich and Chatham.

It will, I doubt not, be readily allowed, that the naval arſenal eſtabliſhed at Breſt, above four hundred miles from the capital of France, in a province where the French language is but partially underſtood, tends more to render the marine of that nation formidable, than if it had been eſtabliſhed at the mouth of the Seine. In like manner it may, I think, be juſtly concluded, that a royal dock-yard eſtabliſhed in the county of Kerry, would be accompanied with greater advantages to the Britiſh Empire, than if an additional dock-yard were to be eſtabliſhed on the banks of the Thames or Medway. How much more convenient would a dock-yard in the county of Kerry be for armaments to the Mediterranean, to America, to the Weſt Indies, or to the Cape

of Good Hope, than Portſmouth or Plymouth are? We had, in the year 1746, the fatal experience, that an armament fitted out at Portſmouth under Admiral Holborn, againſt Cape Breton, occaſioned the loſs of a whole campaign; for being wind bound for ſix weeks, the ſeaſon for action elapſed, and Lord Loudon, who waited for its cooperation, complained that his army, inſtead of acting offenſively, ſpent the whole ſummer in planting cabbages. Had that armament been fitted out on the coaſt of Kerry, inſtead of contending with adverſe winds in a narrow channel, it would probably immediately have had ſea room, which would have enabled it to have reached America at the proper ſeaſon. Our not having had a royal dock-yard at Kerry, may therefore be ſaid to have coſt Great Britain 8 or 9 millions, by protracting the conqueſt of Cape Breton, and, conſequently, the concluſion of the war a whole twelvemonth. In ſending troops upon foreign ſervice, the ſhortening the time of their being on ſea, has always

been deemed an object worthy of conſideration; but troops embarked at Kerry for the Weſt Indies, or any other of the places above mentioned, would have the advantage of troops embarked at Portſmouth, or at the Iſle of Wight, of at leaſt 300 miles, and in point of time, of a month in ſome caſes, or even more, of which we have had experience within theſe few years, in the expedition under Admiral Chriſtian.

To be more particular on this point, ſound policy very much requires the eſtabliſhment of a land tax in Ireland for the peculiar advantage of that iſland, where the great landholders are lifted up upon too high a bench above the commonalty, and diſſipate in the rural luxury of idle ſervants and ſupernumerary horſes what conſtitutionally is the income of the public, and what ought to be ſo in fact. Taking the land rents of Ireland at 6 millions, a tax of only two ſhillings in the pound upon that capital,

would produce to Government 600,000 pounds, which for many years to come, (even in profound peace) would not be too great a ſum to be laid out in forming a new Portſmouth, or a new Plymouth on the ſouthern coaſt of Ireland. This naval expenditure in Ireland, ought *(ceteris paribus)* to occaſion an abatement in the annual naval expenditure of Great Britain, of 600,000 pounds, equivalent to an annual ſupply from Ireland to the Britiſh Exchequer to that amount, without one farthing of money being drawn from Ireland. Nay, as I have mentioned above, it would keep 100,000 pounds in that country, now annually tranſmitted to Iriſh landholders reſident in England. This will appear from the following conſideration. The land tax is raiſed on the land rents; and, of theſe rents, one million is preſumed to be remitted to the proprietors who live in England; but on the ſuppoſition of an Iriſh land tax of two ſhillings in the pound, one tenth or 100,000 pounds would be deducted from the million annually

remitted; and if the land tax in time of war were four ſhillings in the pound, the deduction remaining to Ireland would be 200,000l.

But that would not be the only benefit ariſing to Ireland from the appropriation propoſed. Six hundred thouſand pounds taken annually from the rural diſſipation of idle ſervants and ſupernumerary horſes, and expended in forming and maintaining a naval arſenal on the ſouthern coaſt of Ireland, would give conſtant employment to above twenty thouſand maſons, carpenters, bricklayers, ſmiths, &c. excluſive of other artificers, which ſuch a population would require. Thus, a part of Ireland now in a moſt rude and uncultivated ſtate, where lands, by cultivation, are ſuſceptible of being quadrupled in value, would be improved and embelliſhed, the barren wilderneſs would be made to ſmile, and the Engliſh language, from the increaſing intercourſe, would become as vernacular on the ſouthern coaſt of

Ireland, as on the ſhores of Devonſhire and Cornwall.

An Union without an increaſed intercourſe, would be but a kind of half Union. But maritime cities by their very nature, increaſe intercourſe, and more eſpecially in naval arſenals, as it is not uncommon to transfer the artificers of one dock-yard to another; and to this new dock-yard in Ireland, ſhip-carpenters might be transferred from Plymouth, nearly with as much eaſe as from Plymouth to Portſmouth, or *vice verſa*. The ſame courteſy likewiſe might be obſerved between the dock-yard in Kerry and Plymouth and Portſmouth, as between Trinity College at Dublin, and the Engliſh Univerſities, that is, the privileges might be reciprocal to the inhabitants of each. Seamen and ſea-faring men are of all others the moſt exempt from local prejudices. Whether ſtationed at Halifax or in the Weſt Indies, or at Norfolk Iſland, they have the general welfare of the Empire always uppermoſt in

their view; and if after twenty years ſervice they were to be reſident on the ſhore of Ireland, they would ſtill conſider themſelves as making part of a great whole, in the unity of which whole conſiſted the ſafety and proſperity of all the members. A ſea officer, no matter in what county of Great Britain and Ireland he were borne, who had ſpent the greateſt part of his life in the ſervice, would act in the royal dock-yard in Ireland as a navy commiſsioner, or as a civil officer with the ſame fidelity to his King as if he were ſtationed at Deptford or Woolwich; and the ſame might be ſaid of navy ſurgeons, of purſers of ſhips of war, and indeed of every man who has paſſed many years in the ſea ſervice. The exact ſituation of the naval arſenal may be a matter for future conſideration; I ſhall here only obſerve, that the return of peace will give to Government a moſt favourable opportunity of colonizing it with 10 or 20,000 labourers as carpenters, quarriers, maſons, ſmiths, ſail-makers, &c. all of whom may be taken from

diſcharged ſailors and marines, who will retain their former amity and companionſhip, and will gladly exchange a floating houſe for a fixed one, to which the endearments of wives and children will increaſe the attachment.

So much for the appropriation of the land tax of Ireland, by which the general benefit of the Empire and the particular benefit of Ireland would be promoted at the ſame time. But while other taxes beſides the land tax are raiſed in Great Britain, ſimilar taxes, I have obſerved, ought to be raiſed in Ireland, and ought to be accounted for to the Exchequer in Great Britain, that is, ought to make part of the general ſupplies for the ſupport of the Government of the whole Empire.

It will, however, be only a ſmall ſurplus of thoſe taxes that will be drawn from Ireland, as by far the greateſt part of them will be expended within Ireland, in defraying

the expenſe of its civil and military eſtabliſhments. By the ſyſtem above propoſed, of an uniformity of taxes in both iſlands, and thoſe upon a lower ſcale in Ireland, it may be preſumed that this ſurplus for many years would not on the whole amount to 200,000l. per annum; for ſuppoſing it to be on a firſt reckoning, 400,000l. from this the ſaving by the appropriation of the land tax would deduct 100,000l. and by a commercial ſtipulation, which I ſhall propoſe, another 100,000l. would be annually ſaved to Ireland, reducing the real ſurplus to 200,000l. as above mentioned. The commercial regulation I would propoſe, and which I am perſuaded, would be extremely acceptable to the people of Ireland is, "That two of the Eaſt India Company's China ſhips ſhould annually land their home cargoes at firſt hand in Ireland; one at Dublin, and the other at Limerick or Galway." This revulſion I propoſe for the ſake of Great Britain, and particularly of the Eaſt India Company, as well as for the ſake of Ireland, and in illuſ-

tration of it I beg to add the following reflections:

In regard to public ſupplies for the defence of Government, I have before ſhewn, that the principle not to be departed from is, that they ſhould all be drawn to one point. But in regard to the advancing of manufacturing induſtry and commercial induſtry, the very oppoſite principle ought to be acted upon. Here *diſperſion* ought as much to be ſtudied as in the former caſe *contraction*—no wiſe farmer will beſtow all his manure upon one of his fields alone; one hundred trees planted on one acre, would probably not produce ſo much fruit as they would have done, if planted upon five acres. Were the whole of the inhabitants of Liverpool, with the whole of its commerce to be transferred to Briſtol, or if the whole of the inhabitants of Briſtol with all their commerce were to be transferred to Liverpool, it may, I think, be concluded, that Great Britain, inſtead of being be-

nefited by ſuch a ſyſtem of *contraction*, would be injured by it. In the war before laſt, the inhabitants of Liverpool fitted out eighty armed veſſels againſt the common enemy, a greater naval force than all England furniſhed in the reign of Queen Elizabeth. Is it probable if the people of Liverpool had helped to ſwell the ſize of London, that ſuch an additional number of armed veſſels would have ſailed from the Thames?

The *attraction* to London, in conſequence of its being the reſidence of the Pan Britænniçum, or Supreme Legiſlature of the United Iſlands, and of its poſſeſsing ſo lucrative a monopoly of trade as that of the Eaſt India Company will naturally be ſo great, that *repulſion* from London ought to be a permanent principle with every adminiſtration. The permitting the people of Ireland to have 1,600 or 2,000 tons of tea at firſt hand from the Eaſt Indies, will in ſome

ſmall degree promote this *repulſion*, as it will give the domeſtic traffic in the retail of the tea to Iriſh merchants; and certainly, both juſtice and policy require, that a few London tea-dealers ſhould not enrich themſelves at the expenſe of the people of Ireland, by ſelling to them a foreign commodity at ſecond hand, which might be furniſhed to the people of Ireland at firſt hand. What would be thought of the policy that ſhould require all the wine drank by the Iriſh to be firſt imported into London, and thence exported to Ireland. The caſe of the traffic of tea, is but too ſimilar to ſuch a caſe.

This regulation in favour of the people of Ireland would ſtill leave the profits from the ſales of the cargoes to the Eaſt India Company, as well as the direction in regard to thoſe ſales. If the Directors of that Company are able to ſuperintend ware-houſes and counting-houſes at St. Helena, at Bombay, at Bencoolen, &c. they certainly would

without difficulty ſuperintend counting-houſes and ware-houſes in Ireland, which would actually have a tendency to widen and enlarge their traffic. The cuſtoms upon thoſe India ſhips would ſtill flow into the Britiſh Exchequer, with this only difference, that inſtead of being paid in the port of London, they would be paid in the ports of Ireland. But the profits of the London tea merchants who furniſh tea at ſecond hand to the Iriſh conſumers would be ſaved to Ireland, and theſe added to the ſaving from the appropriation of the land tax, would, as I have above obſerved, occaſion a deduction in favour of Ireland, of 200,000l. annually. Upon a recapitulation then of the preceding reaſoning, it would appear, that in a financial view, by the ſyſtem I have propoſed, the public revenue of the Empire in general would receive an annual augmentation of one million, which would coſt Ireland only 200,000l., that is, not one half of what Scotland now contributes to the public revenue,

over and above the expenſe of its civil and military eſtabliſhments.

By an Union formed on the preceding plan, ſuch, for a conſiderable number of years, would nearly be the reſult to Ireland in a financial view. But conſidering Ireland in a political and moral view, how eagerly ought it to be ſolicited by every Iriſhman who wiſhes the proſperity of his country. If internal tranquillity and an augmentation of wealth be bleſsings worth the poſſeſsing, the Union would naturally give both thoſe bleſsings to Ireland; and certainly they are bleſsings at preſent unknown in Ireland, and likely to be long unknown there, ſhould it remain a pretended ſelf-governed nation, or rather a ſelf miſgoverned nation. If the worthy in Ireland have for ſeveral centuries back, been endeavouring in vain to quell the worthleſs, who, according to the old phraſe boaſt themſelves of living *beyond the law*, would it not be a great felicity to Ireland, that the law ſhould get be-

yond thoſe worthleſs. A vigorous, and at the ſame time a humane Government, is well defined by a Latin poet in the following line:

"Multa metu pœnæ qui pœna pauca coercet."

Can it be ſaid that the Government of Ireland now is, or has been for theſe four hundred years ſuch a Government? The *malviventi* or evil doers, ſo far from being coerced by the metu pœnæ, are not coerced by the pœna itſelf. Inſtead of being intimidated by Judges and Juries, they have but too often intimidated both Judges and Juries; and of late in collected multitudes, they have cauſeleſsly and daringly bid defiance to the military power. How correctly and how elegantly has Virgil deſcribed them in the following lines:

"Convectare juvat prædas et vivere rapto
Queis neque mos, neque cultus erat, nec jungere tauros
Aut componere opes norunt, aut parcere parto."

A nation where ſuch outrageous evil doers are numerous, reſembles a nation abounding

with wolves; and of late, if Great Britain had not interfered in defence of the inoffending people of Ireland, that ſelf-governed country would be a devaſted country. Three hundred or four hundred years experience has ſhewn that a ſecond-hand Government is not the Government fitted for Ireland, or capable of ſecuring the felicity of its people. There is a natural inaptitude in ſuch a Government, to promote the beſt well being of the people committed to its care; and this reflection, added to the evidence of facts, led me to declare in a publication above twenty years ago, "That it would have been a happy thing for Ireland if it had never had a Parliament," to which propoſition I doubt not but many of the ſober minded in Ireland will readily give aſſent. The Parliament of England, in that caſe, would naturally have extended its ſuperintendance to the remoteſt ſhores of Ireland; and the progreſs of civilization, of cultivation of territory, and improvement in the arts would have been equal in both countries.

Were the people of Aberdeen, of Inverneſs, or of the Orkneys to be aſked, whether they would chooſe to be well governed by a Parliament ſitting in London, or ill governed by a Parliament ſitting in Edinburgh, their reply would probably be, it is indifferent to us whether our Parliament ſits within two hundred or four hundred miles of us, provided we feel its benign influence, and experience that our intereſts are not neglected by it. And from a cool and mature reflection upon the conſequences of an incorporating Union of Ireland with Great Britain, the inhabitants of Galway, of Sligo, of Londonderry, of Belfaſt, Kinſale, &c. would have juſt reaſon to hold a ſimilar language, and to ſay we would much rather be well governed by a Parliament ſitting in London, than be ill governed by a Parliament ſitting in Dublin. The Legiſlature at Dublin has only been a bar to a more complete Legiſlature for Ireland, and the more ſpeedily that bar is removed, the more ſpeedily will tranquillity, induſtry and opulence flow into

Ireland. Is the proſperity of the maritime towns of Ireland to be obſtructed? is the cultivation of its lands to be neglected? and are the morals of a great number of its inhabitants to be ſuffered to remain depraved, in order to gratify the private views of a few men, or to ſecure the expenditure of one hundred thouſand, or fifty thouſand pounds to the city of Dublin?*

* It may have the air of a paradox to affirm, that the profits ariſing to the Dublin merchants, by retailing the tea of one China ſhip, would be a full equivalent for the loſs of the expenditure which the reſidence of the Iriſh Parliament would occaſion there; but when the following reflections are well weighed, the ſeeming paradox will vaniſh. The erroneous ſyſtem of finance which has been purſued for theſe hundred years paſt, may be ſaid to have engroſſed three fourths of the deliberations of Parliament, all of which would have been rendered unneceſſary, if Government had abſtained from the pernicious ſyſtem of borrowing and funding, and had drawn the ſupplies from the conſtitutional ſource, the income from land. Suppoſe this conſtitutional ſyſtem reverted to, which the preſent judicious tax upon income gives a juſt expectation of, and ſuppoſe the bill drawn up by the Board of Agriculture for the diviſion of commons made a law, and ſimilar laws to be made in regard to turnpike

Conſiderations much more weighty than the particular intereſt of the city of Dublin, ought to actuate the people of Ireland, and make them even addreſs for a Legiſlative Union, as the moſt efficient remedy for the evils that diſtract their country. Would they wiſh their profligate idlers to exchange rapine and aſſaſsination for induſtry and ſobriety—would they wiſh to ſee their lands better cultivated, and their commerce ex-

roads and canals, the annual buſineſs of Parliament would hardly require a month's attendance. How many inſtances does the Engliſh Hiſtory afford, of Parliaments laſting only a fortnight, or even leſs time, in which ſome of our moſt fundamental laws were enacted. In regard to the Parliament of Ireland, 'till within theſe few years, it only ſat eight months in two years, equivalent to four months annually; and of theſe, two-thirds paſt in merely nominal buſineſs. I limit my remark to the expenditure ſolely occaſioned by Parliament; for the good ſociety to be met with in Dublin, and the amuſements it affords, will always (excluſive of a Parliament) make it the reſort of the learned, the wealthy, and the faſhionable. The mighty alarm then of a loſs to Dublin by a Union, would, upon the equivalent propoſed, be a falſe alarm.

tended, they might reaſonably expect thoſe bleſsings from a Legiſlative Union, the participation of which their fellow-ſubjects in Great Britain now offer to them. It may, perhaps, be ſaid, theſe bleſsings will gradually come into the country. But why delay to the next generation, or to the generation after the next, benefits and bleſſings, which the preſent generation have a claim to enjoy. Would it be any diſadvantage to Ireland, if the numerous pariſh churches now ſtanding without roofs, were made habitable, and that a learned Clergy were reſident; or would that country ſuffer if the Popiſh Prieſts had more generally a tincture of literature, and if, inſtead of recommending the worſhip of dead men, addreſsing prayers to figures in ſtone and wood,* and too readily granting abſolution for the blackeſt crimes, and to the moſt hardened

* In many popiſh catechiſms the ſecond commandment is ſuppreſſed, and to make up the number ten, the laſt commandment is divided into two.

criminals, they were to require proofs of real penitence from their penitents, and to urge their flocks, not to ſuperſtitious practices, but to the obſervance of religious and moral duties. Such prieſts would merit the protection of every wiſe Government, and were ſuch to be their conduct, different ſyſtems of religious belief would in future no more diſturb the peace of ſociety in Ireland, than different coloured coats worn by individuals.

Would not the proſperity of Ireland likewiſe be advanced, if, inſtead of the ſtock of London chairmen being recruited from Iriſh bankrupt farmers, Engliſh farmers were induced to remove to Ireland; and if thoſe manufacturers, now unſyſtematically crowded into great cities, and more numerous than the natural demand for their labour requires, were to become apprentices to thoſe Engliſh farmers*. By ſuch a happy com-

* Not many months ago, advertiſements in the London newſpapers ſolicited charitable ſubſcriptions for the

mutation, would not the rental of Ireland, now computed at ſix millions (no way correſpondent to its number of acres and their fertility) very quickly riſe to 12 millions. And would not Ireland be benefited, if, from a full confidence of ſecurity and tranquillity, Engliſh artiſts of all kinds were to remove thither with as little heſitation as they now remove from one Engliſh county to another. Would it not likewiſe be of advantage to Ireland, if, from a full conviction of a peaceable poſſeſsion and enjoyment, not only many of the rich proprietors diſpoſed to

neceſſitous manufacturers of Dublin, who were ſtated to amount to 20,000; now computing the whole of the inhabitants of Dublin at 200,000, it would from thence appear, that every tenth perſon in Dublin was a mendicant. This manufacturing ſyſtem, however, has lately been injudiciouſly ſupported by Mr. Wallace, whoſe book, though in many points deſerving of approbation, may, if not peruſed with caution, do much miſchief to Ireland, by withdrawing labourers from the productive line of agriculture, to that of manufactures of luxury, which, when conſumed at home, do not augment the national income.

quit the iſland ſhould remain in it, but many of thoſe who are generally non-reſident, ſhould be inclined to viſit their eſtates, and to reſide upon them more conſtantly. This might naturally be expected to be the caſe, if the number of evil doers in Ireland were diminiſhed, and if peaceful manners were to be generally diffuſed among the people. It has been above obſerved, that the time ſeems not very remote, when, from an improved ſyſtem of finance, national Parliamentary buſineſs will occaſion but ſhort abſences from home to Parliamentary men; and as to the emigrations from the maſs of the people, they are not worth the taking into the account. The number of Scots now reſident in England far exceeds what it was before the Union; but it cannot be proved that this emigration has retarded the progreſs of population in Scotland; and is not the number of Engliſh now reſident in Scotland twenty times greater than it was before the Union?

To enlarge farther here upon the benefits that would accrue to Ireland from an incorporating Union, would only be to anticipate the reflections of thouſands of thinking minds, in every county in that kingdom. I ſhall therefore only recommend to thoſe who heſitate, and who object, to examine the ſubject with calm deliberation and patriotiſm, and to judge whether the falſe and groundleſs notion of national independence, the dream of the ignorant, ought to ſtand as a bar againſt the introduction of ſubſtantial proſperity.

To ſhew that nothing in the act of the Britiſh Parliament in 1782, gives the leaſt ſhadow for this unconſtitutional doctrine, I ſhall here give not an extract from that act, but the whole of the act itſelf, which is in the following words: "WHEREAS, an act "was paſſed in the ſixth year of the reign "of his late Majeſty King George the Firſt, "intitled, an act for the better ſecuring the "dependency of the kingdom of Ireland

" upon the Crown of Great Britain, may it
" pleaſe your moſt excellent Majeſty, that
" it may be enacted, and be it enacted by
" the King's moſt excellent Majeſty, by
" and with the advice and conſent of the
" Lords Spiritual and Temporal, and Com-
" mons in this preſent Parliament aſſem-
" bled, and by the authority of the ſame,
" that from and after the paſsing of this act,
" the above mentioned act, and the ſeveral
" matters and things therein contained, ſhall
" be, and is, and are hereby repealed."

That this act was the offspring of a moſt bungling political meaſure, and that it was far from producing any final ſettlement, I think will appear from the following extracts from an Eſſay publiſhed by me in the year 1784, entitled, *A Plan for finally ſettling the Government of Ireland upon conſtitutional Principles.* Extracts: " When, upon the occa-
" ſion of the diſſolution of the old conſtitu-
" tion, the people of Great Britain and Ire-
" land expreſſed, I may ſay, an unanimous

" wiſh that the two iſlands ſhould continue
" connected by ſuch political principles as
" ſhould make their intereſts, their conſti-
" tutional privileges, and their power one,
" in a more complete manner than they
" had ever been before, common prudence
" would have dictated, that then was the
" time for eſtabliſhing ſuch new fundament-
" al principles as might accompliſh thoſe
" ends. But what did the Engliſh Miniſtry,
" on that important occaſion, do? Inſtead of
" forming new fundamental principles be-
" tween the two iſlands, they, with a pre-
" cipitancy that cannot be juſtified, con-
" tented themſelves with undoing the old.
" The whole of their ability was exerted in
" pulling down. They indeed pretended
" to deliberate; for when Mr. Eden, on the
" 8th of April, firſt moved the buſineſs, and
" very judiciouſly propoſed the expediency
" of immediately eſtabliſhing, with the con-
" ſent of both parliaments, new principles
" of connection between the two kingdoms,
" upon the diſſolution of the old, Mr. Fox

" took him up ſhort, and, miſtaking his
" meaning, I hope inadvertently, ſaid, it
" was not his deſire that the Houſe ſhould
" be urged to any haſty or precipitate mea-
" ſure, which might heal the differences for
" a time, without putting a final ſtop and
" concluſion to the buſineſs. It was the
" duty of Government to come to the mat-
" ter, for poſterity as well as for the preſent
" day.—To eſtabliſh ſuch a principle of re-
" lation and conſtitution as ſhould prevent
" future diſcontents from ariſing, they
" (the miniſtry) would not patch up a pre-
" ſent difficulty, but would fathom its depth,
" and immediately purſue the moſt ſub-
" ſtantial and laſting modes of remedying a
" real evil, and preventing its return, &c.
" It does not in the leaſt appear that Mr.
" Eden meant precipitation. On the con-
" trary, from the terms of his ſpeech on that
" day, it appears that he meant delibera-
" tion without delay, and that the new con-
" ſtitution ſhould be ready to take place of
" the old, when that ſhould be demoliſhed;

" or, as Lord Shelburne expreſſed himſelf in " the Houſe of Lords, that Great Britain " ſhould ſtipulate ſome ſyſtem, when the " conceſsions were made, which ſhould in " future ſecure the political connection of " both countries.

" From theſe expreſsions of Mr. Fox, the " public had reaſon to expect, on the part " of the miniſtry, a plan fully matured, con- " taining the fundamental principles of a " conſtitutional connection between the two " nations. But a delay of ſix weeks pro- " duced nothing but two motions, which ig- " norance and lazineſs might have produced " on a quarter of an hour's notice. The " firſt of theſe motions, on the 17th of May, " propoſed the abolition of the old conſti- " tution, which was accordingly demoliſhed, " and the ſecond declared the abſolute ne- " ceſsity of forming a new conſtitution in " the following words: That it was indiſ- " penſable to the intereſts and happineſs of " both kingdoms, that the connection be-

" tween them ſhould be eſtabliſhed by mu-
" tual conſent, upon a ſolid and permanent
" footing."

" In the Houſe of Lords, Lord Loughbo-
" rough, in an able and eloquent ſpeech,
" ſtood the ſingle Abdiel for prudential de-
" liberation, and for preſerving the old frame
" of government entire, till a new frame
" ſhould be ready to be ſet up. The Lords,
" however, were not ſwayed by his argu-
" ments; the miniſterial ſyſtem of imme-
" diately pulling down was adopted; but
" the reſolution of the indiſpenſable ne-
" ceſsity of eſtabliſhing a new ſyſtem was
" agreed to in the ſame form of words as
" thoſe uſed in the Houſe of Commons.

" The forming of this new conſtitution,
" though thus acknowledged by both Houſes
" of Parliament to be of indiſpenſable ne-
" ceſsity, was, nevertheleſs, put off by the
" miniſtry *ſine die*; nay, it would ſeem, was
" ſo deferred by them, as never after to be

" conſidered by them; for, in the enſuing
" ſeſsion, Mr. Fox declined any further de-
" liberation about the buſineſs, by ſarcaſti-
" cally obſerving, that ſome people wanted
" to agitate the queſtion of Ireland, in the
" *rational hope* that they might inflame the
" turbulent ſpirits in that country, and ſtir
" up miſunderſtandings in this. And in the
" ſeſsions after that, the miniſterial atten-
" tion was ſo wholly ingroſſed about giving
" a new conſtitution to the Eaſt India Com-
" pany, that the ten times more important
" buſineſs of Ireland was not ſo much as once
" brought under public deliberation."

" Thus, after the greateſt parade on the
" part of the miniſtry, *of coming to the mat-*
" *ter for poſterity, as well as for the preſent day,*
" *and of eſtabliſhing ſuch a principle of rela-*
" *tion and conſtitution, as ſhould prevent future*
" *diſcontents from ariſing between the two king-*
" *doms*, the whole ended with them in
" urging Parliament to a *haſty and precipi-*

" *tate meaſure, and in patching up a preſent*
" *difficulty* in a moſt incomplete manner.

" They looſened,
" But to join ſurpaſs'd their power.

" Great Britain having declared the in-
" diſpenſable neceſsity of forming a new
" conſtitution with Ireland, upon a ſolid
" and permanent footing, Ireland, on her
" part, likewiſe declared the fitneſs of ſuch
" a connection with Great Britain, and her
" willingneſs to enter into it. The Duke of
" Leinſter, I remember, in the Britiſh Houſe
" of Lords, in a ſhort and elegant ſpeech,
" pledged himſelf *for due returns* from Ire-
" land. Lord Bellamont, with his uſual
" claſsical and manly eloquence, has men-
" tioned *the expediency of eſtabliſhing certain*
" *fundamental principles of the conſtitution for*
" *men to rally to hereafter.* Mr. Grattan ſays,
" True Iriſhmen contended for a connection
" with Britain, and for the unity of Empire.
" The language of the Iriſh Houſe of Com-

" mons is, *That the intereſt of Great Britain*
" *is immediately connected with our own, and*
" *that there ought to be an Union of ſentiments,*
" *as well as of intereſt.* And the Parliament
" of Ireland, in their addreſs to the King,
" have the following explicit clauſe: *The*
" *people of Ireland had never expreſſed a deſire*
" *to ſhare the freedom of England, without*
" *declaring a determination to ſhare her fate*
" *likewiſe, ſtanding or falling with the Britiſh*
" *nation.*"

" Notwithſtanding theſe declarations of
" the Parliaments of the reſpective king-
" doms, two years are now elapſed without
" any thing being concluded upon in a mat-
" ter of the laſt importance to the happineſs
" and proſperity of both. Is it that the at-
" tention of men's minds has been diverted
" from conſidering this moſt national of all
" points, from a falſe perſuaſion that a com-
" pact was already concluded between the
" two kingdoms; or is it that the magnitude,

" the intricacy, the difficulty of the ſubject
" have ſtruck them dumb?"

" That no compact has yet taken place
" between the reſpective kingdoms, muſt, I
" think, appear evident, from the preceding
" obſervations, for propoſitions for a treaty
" can never be reckoned a treaty. The
" faith of the two nations is indeed ſolemn-
" ly engaged for a new connection; yet, as
" Lord Bellamont judiciouſly obſerves, the
" faith of nations is the faith of arms. That
" no ſuch new connection has yet taken
" place by a ſtipulated treaty or law, we
" have the authority of a late miniſter, for
" Lord North, in propoſing in the late Par-
" liament the new law relative to the poſt-
" age of letters, ſays, *It is very certain Great*
" *Britain and Ireland are become to each other*
" *as foreign nations, in point of political power.*
" What an alarming ſituation for the two
" nations! and how little are they obliged
" to thoſe who have brought them into this
" ſituation, or who have ſuffered them to
" remain ſo long in it."

Theſe extracts give, in an abridged manner, a pretty accurate ſtatement of the proceedings in 1782, relative to the repeal of the act of the 6th George I. by which, upon a more cloſe inveſtigation, it will appear that the buſineſs was not then quite rightly underſtood in either kingdom; that though the ſtateſmen in both agreed that ſomething remained to be done, yet they were wandering in uncertainties, not knowing where to look for the conſtitutional fixed point, or bond of Union; and that Lord North's aſſeveration proceeded from a manifeſt miſconception of the act of 1782, and an ignorance of the bond of Union. That act, the whole of which I have above tranſcribed, only puts Ireland *in ſtatu quo* before the enacting of the act of the 6th George I. but alters nothing in regard to the conſtitutional connection of Ireland with the Crown of Great Britain, which had ſubſiſted for above 500 years. Further inquiries, and further reflections, having led me to diſcover the error in Lord North's aſſeveration; I ſhall now pro-

ceed more particularly to the illuſtration of that connection, adding ſuch obſervations as may ſhew by what means the original principles upon which it was founded came to be corrupted, and confirming the neceſsity of ſpeedily reverting to thoſe principles; to which the Union of the Legiſlatures would give this great improvement, in that it would render them leſs ſuſceptible of future perverſion.

When Henry II. accepted of the allegiance of the people of Ireland, he accepted it not as Duke of Normandy, or Sovereign of Tourraine, Angouleme, &c. but as King of England, and he annexed that allegiance to the Crown of England, by uniting the ſervices of individuals in Ireland to this Crown, in proportion to the lands poſſeſſed by them in that iſland, according to the then eſtabliſhed mode of government: That is, he eſtabliſhed the feudal ſyſtem there, which, in regard to unity of force, and unity of rights,

effectually united Ireland with England. Accordingly, we read, that he gave the county of Weſtmeath to Lacy, *as a fief of the Crown of England*, the county of Cork to Robert Fitz Stephen, *for the ſervice of ſixty men at arms*, and the county of Wexford to the Earl of Pembroke, *as a fief of the Crown of England*. Other kings of England followed his example. In the reign of Henry III. the nobles, the biſhops, &c. of Ireland, ſwear to obſerve the *laws and cuſtoms of England*. Edward III. conferred on the Butlers the county of Ormond, *as a fief of the Crown of England*. Edward IV. gave the barony of Caſtle Martin, in the county of Kildare, to Fitz Euſtace. Donald Macarty More, in 1565, accepted of his lands from Queen Elizabeth, to hold them as *a fief of England*. The ſame Queen gave to Surley Boy four eſtates in the county of Antrim, with the Caſtle of Dunluce, *as a fief of the Crown of England*. To Sir Edward More ſhe gave the county of Drogheda; and to

the famous Earl of Eſſex ſhe gave Ferney, Lochty, with Donemain, in the county of Monachan, &c. &c.

Such having been the nature of the Union of Ireland and England originally, it deſerves to be examined, how ſo clear and diſtinct a conſtitution has been ſuffered to degenerate into an almoſt indefinable connection, that has not only diminiſhed the amount of the bleſsings that might have been expected from it, in its purity, but has lately led deſperate men to the treaſonable attempt at a ſeparation. Many cauſes have certainly concurred, during three or four centuries of miſgovernment, to prevent that conglutinating Union of the two countries, that might have been expected from the ſyſtem of Henry II. But I propoſe here only to take notice of two of thoſe cauſes, namely, the creating two different claſſes of nobles in the two countries, and the giving a preference to a public revenue ariſing from exports and

imports to a public revenue arising from land.

In considering the first, it will appear that the blame of the present ill defined connection between Great Britain and Ireland, rests in a great degree with the former Kings of England themselves, and upon the ignorance of the fundamental principles of policy in their State Counsellors and Crown lawyers. The first King of England that created an Irish Peer, unwittingly sapped the foundation of his own power, and made an impolitic effort to shove away Ireland from England; and, if constitutional principles had been attended to, such a creation would have been loudly protested against, not only by the Peers of England, but by the Judges of the kingdom, as an unconstitutional proceeding, tending to a dismemberment of the Empire. So widely, however, has our policy, for ages past, deviated from the original and legal principle of Union of the two nations, that,

in contradiction to law and common ſenſe, a Peer of the one country is deemed only a Commoner in the other, and *vice verſa* *. Now, at the time when Ireland united itſelf to England, under Henry II. what conſtituted a legiſlative Baron or Peer, was his poſſeſſing a certain quantity of land holding of the Crown; which laſt expreſſion implied military ſervices in the holder, in proportion to the lands he poſſeſſed, whether thoſe lands lay in England or in Ireland. The feudal ſyſtem, then introduced into Ireland, conſtitutionally united all the lands of Ireland to the Crown of England; and, by uniting all its lands to the crown of England, it united all the poſſeſſors of thoſe lands to the Crown of England. *Idem velle, et idem nolle,* was the fundamental principle of the feudal ſyſtem, a ſyſtem abuſed and beſpattered in the

* Many Iriſh Peers are members of the Britiſh Houſe of Commons; but a few years ago, in the caſe of Lord Rawdon, a Britiſh Peer ſat as a member of the Iriſh Houſe of Commons; a practical example of Diſ-Union.

lump by thoſe who have never examined its fundamental principle, which ought to be kept diſtinct from the multifarious, oppreſſive, and tyrannical corruptions that afterwards attached themſelves to the ſyſtem.

Barons, or Peers, and Poſſeſſors of thirteen knights fees and a third, were, by that ſyſtem, mutual definitions of each other; and, if thoſe Peers and poſſeſſors all held of the ſame Crown, they jointly formed the ſame Dominion. This is exemplified by the moſt judicious and moſt politic practice in the eccleſiaſtical monarchy aimed at by the Popes. As the Papal Syſtem propoſed to make all Chriſtendom one monarchy, the Biſhops, who were the Peers of that monarchy, whether their dioceſes were in Denmark, or in Spain, or in Aſia, or in America, were all upon an equal footing, holding all of the Tiara at Rome. A Biſhop, in one part of Chriſtendom, was, in rights and privileges, a Biſhop in any part of Chriſtendom where

he might happen to be, though his official duties were principally confined to his own dioceſe.

Even ſo in ſecular monarchies, all thoſe who poſſeſſed thirteen and a third knights fees, holding of any Crown, were *pares ejuſdem regni*, conſidered as ſuch in whatever part of the monarchy they had their reſidence, or their eſtates. Theſe *pares regni* were, by the duties impoſed upon them, both the counſellors and defenders of the State; and they were enabled to be its defenders by the large incomes they received from their lands, paid either as full rents or as quit rents. As the full rents and quit rents pervaded the whole territory, the whole ſpare income of the territory was thus brought to unite in the maintenance of its defenders; and all thoſe holding of the ſame Crown, and living under the ſame Crown, were effectually fellow ſubjects, *ſub pari jure*, according to their reſpective ranks.

Such, in its origin, was the conſtitutional connection of Ireland with England, a ſubſtantial Union of the two countries, both in regard to public ſupplies, and in regard to rights, an Union not completely annihilated to this moment, in regard to public ſupplies, as will appear afterwards. I ſay not completely annihilated; but unhappily an ignorance of principles on the part of thoſe who governed, and, on the other hand, an unremitted endeavour in thoſe who held of the Crown, to withdraw their ſervices from the Crown, very quickly vitiated the firſt conſtitution. Dignities and duties gradually began to be ſeparated. What was originally official was ſuffered, in ſo far as the defence of the ſtate was concerned, to become only titular, and the terms holding of the Crown of England, brought hardly any more meaning to the ear, even of thoſe learned in the laws, than if they had been terms in an unknown language. The form, indeed, remained, when the ſubſtance was gone, a cir-

cumſtance only tending to throw the true principle into the greater obſcurity.

The Crown of England having neglected to exact its dues from thoſe who held lands of it, thoſe dues were neglected to be paid to it by thoſe who were really its tenants; and honours and titles being continued to be ſolicited, thoſe honours and titles were moſt unwiſely conferred as relating to the kingdom of Ireland, and not what they conſtitutionally ought to have been, and conſtitutionally had been, as relating to the Crown of England. Upon this falſe footing, which at no period appears to have had any conſtitutional ſanction, Iriſh Peers, now excluded from their rights as hereditary counſellors of the Crown of England, or of Great Britain, are naturally miſled, to think Ireland a ſeparate dominion from Great Britain.

This falſe notion would be eradicated out of the minds of the Iriſh Peers, were the King to declare, what, by the conſtitution,

he has a right to declare, That all thoſe now unconſtitutionally called Iriſh Peers, ſhall, from the day of in the year be Peers of Great Britain as well as of Ireland, with the ſame titles as they now enjoy, and with a priority of rank, according to the date of the new connection, and, *vice verſâ*, that the Peers of Great Britain ſhall be Peers of Ireland. By this Royal Proclamation, how immediately would the eyes of the Iriſh Peers be open to ſee where their bounden duty lay; and this likewiſe would be an *argumentum ad homines* to the Commons of Ireland to prove to them alſo where their bounden duty lay.

Such a mutual communication of honours and titles, I think it will be readily allowed, would be an immediate and moſt effectual incorporation of the nerves, the veins, and the arteries of the two bodies politic; and the incorporation of the bones and ſinews would ſoon follow, uniting *all* into one complete and vigorous *whole*, under the ſame

head. All thoſe who now oppoſe an union, either from narrow or from factious views, would immediately perceive that their clamours, and pretended argumentation, could no more avail in preventing its accompliſhment, than the efforts of a Thames wherry could avail in counteracting the movements of a firſt rate ſhip of war; and perceiving this, would not they drop their oppoſition?

The augmentation which the Houſe of Peers of the two iſlands would receive by this mutual communication of honours and titles, muſt appear but a very light objection againſt the meaſure; for were ſuch augmentation even to be an inconvenience, it would be a very temporary inconvenience. To conſider it in regard to the Britiſh Houſe of Peers, it would give to that Houſe, nominally, an addition of about 200 members; but, in reality, and in practice, would probably not add 100 members to it; for of the Iriſh Peers few would be tempted to give their attendance in London. But were they all

to attend, it does not follow that tumult and diſorder would be the conſequence; for from high rank, joined with education, poliſhed manners and elegant language may be expected. Were even the whole of the Peers of both iſlands to give their attendance in the Houſe of Lords, the Aſſembly would ſtill not equal in number half of the Senate or Great Council of the late republic of Venice; and there can be no reaſon why decorum in debate may not be expected from Britiſh nobles as well as from Venetian nobles.

But, ſuppoſing the increaſe of the Peerage were really to be attended with ſome inconvenience, that inconvenience, I have ſaid, would only be temporary, and leſs than half a century would completely rectify it, were new Peers, during that time, to be created very ſparingly. During the reign of his preſent Majeſty, above twenty Britiſh Peerages are become extinct; and if the extinction of the Iriſh Peerages has been in that proportion, it may be preſumed, from the courſe

of nature, that in little more than fifty years, the Houſe of Lords, though compoſed of the Peers of both iſlands, would not be much augmented beyond what the propoſed plan of Union would augment it, if not recruited by the means of new creations. I have ſaid more on the conſequent augmentation of the Houſe of Peers, than, in my own mind, I think the point deſerves. For a ſuppoſed inconvenience, of no great importance, which time perhaps would prove to be no inconvenience at all, or which might be rectified by true policy in a ſhort period, ought not to deter from the purſuit of a meaſure, the accompliſhment of which would add ſo greatly to the power and proſperity of Great Britain and Ireland.

In reſpect to the Peerage of both iſlands in general, in ſo far as the appendages of honours are concerned, the mutual communication of rights of Britiſh and Iriſh Peers, *effected by the act of the King*, would not multiply titles and coronets in a ſingle inſtance,

more than if that mutual communication were to be effected by a treaty formally agreed upon by the Parliaments of both iſlands. Suppoſing the two Parliaments to name Commiſsioners for a Treaty of Union, would not a mutual communication of rights to the Peers of both iſlands, *in every point but in the point of legiſlation*, form one of the articles in that Treaty; conſequently the effecting this by the act of the King, *with the right of legiſlation continued*, would only give the new Houſe of Peers an addition of perhaps 200 members, inſtead of an addition of 60 members; and, in legal ſtrictneſs, I doubt not but this method will be found more conſonant to the conſtitution, than if the two Parliaments were to interfere. The King's right, by the prerogative, to create all the Iriſh Peers Britiſh Peers, becomes ſelf-evident, from his undiſputed right to create one Iriſh Peer a Britiſh Peer; and ſuch a creation, made before the ſubject of the Union comes under the deliberation of Parliament, would prove to the oppoſers, the firm determination

of Government to perſevere in the meaſure of an Union, and would, in fact, be a great ſtep towards the accompliſhment of it, with the preſumed acquieſcence of the people of Ireland in general, as it would appear to be half completed before the Parliaments came to deliberate upon it. The communication of honours and privileges to the Iriſh Peers would certainly have a moſt diffuſive influence in Ireland in diminiſhing the murmurs which narrow prejudice or ſelf-intereſt might be inclined to raiſe againſt the propoſed Union.

I have mentioned that Ireland has been in a manner ſhoved away from Great Britain by the unconſtitutional impolicy of creating Peers of the one country who were not Peers of both countries. But I ſhall now conſider another impolicy, which has had a great ſhare in occaſioning the preſent looſe connection of the two iſlands, and was very inſtrumental in ſevering from us our American Colonies. Our Kings having weakly ſuf-

fered themſelves to be robbed of the moſt natural and conſtitutional reſource ariſing from land, which their tenants, that is, which every landholder in Ireland as well as in England, ought to have paid to them, and which would have been ſufficient for the defence of both iſlands, ſought a compenſation for this loſs of income in impoſing duties upon exported and imported merchandize, and various articles of internal conſumption.

Let us, in a few words, trace the impolicy of this ſyſtem, in regard to exports and imports, and ſee how naturally it tends to Separation inſtead of Union. Four or five farmers in one pariſh may live in an amicable connection, and in a cloſe harmony with each other, each cultivating his own farm, and finding in that cultivation wherewith to pay his rent to his landlord. But four or five ſhopkeepers in the ſame ſtreet naturally become rivals to each other, each doing his utmoſt to draw away the cuſtomers from the other. What is ſaid of four or five farmers,

may be ſaid of ten thouſand or twenty thouſand landholders: and what is ſaid of four or five ſhopkeepers, is applicable to ten thouſand traders. A ſelfiſh ſpirit of private intereſt, that is, of ſeparate intereſt, is eſſentially connected with theſe laſt; and Government having once imprudently leagued itſelf with them, and conſidered their traffic as a ſource of income, thought itſelf bound, and deemed it a politic conduct, to interfere, by commercial regulations and commercial reſtrictions, in favour of thoſe who were more immediately under its view, though to the prejudice of other ſubjects, who were equally entitled to its regard.

This accounts for the ignorant policy of the firſt formation of the American Colonies, in ſtipulating for no returns from their lands, in proportion to their cultivation and population; in deeming thoſe colonies merely plantations connected not with the ſtate, but with individuals reſident in England; in haraſsing them with navigation acts, which,

from diſcontent and diſaffection, they ſo early ſtudied to elude, that, before the revolution, about the year 1680, Mr. Randolph, a Government agent, ſays, That he could prove they damnified his Majeſty in his cuſtoms 100,000l. annually. Their ſubſequent alienation and ſeparation need not be enlarged upon; but they had their ſource in the ſyſtem of ſeparating revenue from territory, and drawing it from imports and exports.

This ſyſtem, in reſpect to Ireland, has had proportionally ſimilar effects. It has not only made all in the mercantile and manufacturing lines in the two iſlands to conſider themſelves reciprocally as rivals to thoſe in the other; but has drawn the Legiſlature of each to conſider the local proſperity of the one iſland as inconſiſtent with that of the other, and even to enact mutual prohibitions, as though fellow ſubjects ought not to communicate with each other; and all this with the view of getting a revenue, if not altogether in an unconſtitutional way, certainly in

a moſt impolitic way, as it naturally tended to diſunite what the conſtitution had originally moſt cloſely united.

Such having been the conſequences of ſeparating revenue from territory, both in America and in Ireland, the Author of the preſent Eſſay, in the year 1784, endeavoured to ſhew the good effects that would reſult from having recourſe to the original principles of the conſtitution in regard to Ireland, and propoſed, that inſtead of looking for revenue from exports and imports, a fundamental law ſhould be agreed to by both Legiſlatures, by which the land-tax in Ireland ſhould always be at the ſame rate as in England. This ſingle law would have, in a great degree, reſtored the old bond of connection between the two iſlands; and would have removed thoſe diſcontents, and that alienation of affection, which mercantile reſtrictions and mercantile rivalſhips naturally create.

The conſtitutional appropriation of reve-

nue has indeed never been wholly loſt ſight of in Ireland; for, in the year 1661, the Iriſh Parliament, in imitation of the Parliament of England, made that unconſtitutional commutation of the revenue ariſing from land, and adherent to land, into a revenue ariſing from beer and ale, by the mode of an exciſe; and this new revenue, thus fixed by them, was ſtyled the Hereditary Revenue, to belong to the Kings of England for ever. This new revenue was nearly commenſurate with the expence of Government, and was meant to be ſo; but the ſyſtem of exciſe ſoon occaſioning a riſe in the price of things, to which the introduction of paper money likewiſe contributed, the expences of Government in a ſhort time required conſiderable ſupplementary taxes to be added to the hereditary revenue. Theſe ſupplementary taxes being only annual, which was not the caſe with the hereditary revenue, the Iriſh Parliament ſoon perceived that the power of granting or with-holding theſe annual ſupplies added greatly to their political influence, now, by the ignorant, called the Inde-

pendence of Ireland; and, for the whole of the preſent century, it has been the conſtant endeavour of that Parliament to diminiſh the amount of the hereditary revenue, and proportionally to ſwell the amount of the annual taxes. By this policy, or rather impolicy, that cable which originally linked Ireland to England, is now waſted to a ſmall twine, and the hereditary revenue having now, for above a century, ariſen from beer and ale, and not, as by the conſtitution it ought to have ariſen, from land, has occaſioned the true import of the term to become almoſt wholly obſolete, not one perſon in ten thouſand in either iſland knowing that the hereditary revenue means a payment due from Ireland to the Crown of Great Britain, as a commutation for a former hereditary revenue.

The purpoſe of my Eſſay in 1784, was to ſhew the advantage to both iſlands in changing this ſmall twine (which the impolicy of 1782 had almoſt ſnapped aſunder) into

the ancient cable, as far as could be done without an Union of the two Parliaments. But the moſt wiſe and politic meaſure of the Union of the two Legiſlatures, I am fully ſatisfied, can only reſtore the ancient cable effectually; nay, will render the connection of the two iſlands more complete than ever it has been before. The re-eſtabliſhment of the Iriſh Peers in their conſtitutional rights, *by the act of the King*, I have endeavoured to ſhew, will be highly contributive to this Union, not only by multiplying the number of thoſe who favour it, but by damping the ſpirits of thoſe who oppoſe it either from prejudice or from faction and diſcontent.

But, to form the complete and tranquillizing Union of the two iſlands, as well as for the future eaſe of Government, the re-uniting public revenue with territory, ought to be a *conditio ſine qua non*, the rate pervading the whole territory of each iſland equally, in proportion to the rents received by the proprietors of the lands. The impolicy of Ire-

land in having no land-tax, has, as I have elſewhere ſhewn, been very detrimental to that iſland, and in the preſent Eſſay I have ſhewn, that Great Britain would be a gainer, in having the land-tax of Ireland always ſpent within that iſland, in augmentation of the maritime ſtrength of the empire. By laying this foundation of an equal territorial revenue in both iſlands, the way will be half prepared for aboliſhing, in future, perhaps the whole of the duties upon exports and imports, and the whole of the duties upon conſumption, when the complete financial machine, conſiſting at preſent of above a thouſand wheels, may be reduced to three or four wheels, kept in regularity with twenty times leſs ſuperintendance than it now requires. Were Government to look for no revenue from exports and imports, the proſperity of the united iſlands would certainly be promoted by turning all the ports of Great Britain and Ireland into free ports. And were the abolition of the national debt to permit the taxes upon conſumption to be

ſuppreſſed, the prices of things would, in all probability, be lowered one half; and a revenue of four millions would then effect as much as a revenue of eight millions does at preſent.

That Government, in former times, has been ſupported by a territorial revenue, with very ſlight aids from cuſtoms, appears from hiſtory; therefore the preſumption is not very great in concluding, that it may again be ſupported by a territorial revenue, with aids from the Stamp Office, and the Poſt Office, and that one may form to one's ſelf the idea; an idea very agreeable to a Chancellor of the Exchequer, or to a Secretary of the Treaſury, and, I may ſay, to the kingdom in general, that the defenſive and offenſive ſtrength of the Empire may be maintained without a ſingle exciſeman, or a ſingle cuſtom-houſe officer *.

* Barclay, in his Icon Animorum, addreſſed to Louis XIII. during his minority, ſays, when ſpeaking of England, "Nullibi in tam ingenti regno vectigal." The *li-*

Why ſhould not the revenue from land be as effective to Government as it is to individuals, were it as effectively raiſed? In the Eſſay entitled, The Eſſential Principles of the Wealth of Nations Illuſtrated, I have ſhewn that the pretended national revenue from manufactures of luxury, is a mere deception, and that it is the revenue from land that ſupports, if not the whole nation, at leaſt nine tenths of the people, in all their different articles of expenditure. Were thoſe now in arms to be every one diſcharged, what would feed and clothe them in their new ſituations but the revenue from land; and certainly, in caſe of war, were that land revenue to be drawn into the proper channel, it would not loſe its effect in feeding and clothing ſoldiers *. In the Eſſay above mentioned, I

bera ſervitia attached to land, and the *conſuetudines*, or cuſtoms, were ſo interwoven with the conſtitution, as not to be deemed *vectigalia*.

* An additional confirmation of the great efficacy of ſupplies when coming directly from the firſt ſource to the

have likewiſe ſhewn the eaſy principle by which this land revenue may be drawn, in a proportionate manner, into the proper channel, by making the rents of lands the exact meaſure of it; and the only objection that intereſt could have ſtarted to this, is now happily anticipated by the tax upon income, which compels a diſcloſure of revenue.

That the re-uniting public revenue with territory, contains in it a tranquillizing principle of Union, will appear from the follow-

conſumer, we have in a judicious, and ſeemingly accurate inveſtigation of the revenues of the Church of England, by the Reverend Mr. Cove of Cornwall. He computes the annual income of all the parochial clergy at 1,313,000l. and he judges the number of thoſe maintained by this income to be between 96,000 and 100,000. Now, in proportion to this expenditure, the ſtate defenders, were they to amount to 500,000, ought to be fed and clothed for leſs than ſeven millions, ſuppoſing that the feeding and clothing of a ſoldier or ſailor does not amount to more than the feeding and clothing of an individual in a clergyman's family. Great allowances, I am ſenſible, muſt here be made; but I have taken the number of defenders pretty high.

ing reflection. The people of Ireland, were any of their taxes, in their preſent diſunited ſituation, to be made payable in London, would be inclined to murmur, but hardly a ſyllable of diſſatisfaction has ever been expreſſed by them at the payment of a million annually to England in the ſhape of the rents of lands received by their land proprietors reſident in England; which are juſt as much taxes in reſpect to Ireland, as if they were cuſtoms and exciſes paid by Ireland to the Britiſh Exchequer. This is deemed the natural courſe of things; and an Iriſh farmer, having a landlord reſident in London, is juſt as anxious to remit his rents to him, as if he reſided in Dublin. In like manner, the American Coloniſts, while they reſiſted to blood the payment of taxes upon exports and imports demanded by the Britiſh Parliament, made not the leaſt difficulty in paying 40,000l. a-year, demanded from them by Lord Baltimore and Mr. Penn; though it be an indefeaſible principle, that every proprietor of land within a ſtate, is juſt as much a

tenant to the Sovereign of that ſtate, in point of ſervices, as a farmer is to a land proprietor, whoſe lands he cultivates.

The above fundamental principle of Union, which in this diſcourſe I have endeavoured to illuſtrate, when duly weighed and conſidered, entirely ſuperſedes the idea (unworthy of a politician) of computing and balancing the mercantile profits which the one iſland receives by means of the other. Great Britain and Ireland are the two arms of the Britiſh Empire, which ought therefore naturally to be ſtronger than if it had but one of thoſe arms. The experience of every man teaches him, that what he can hardly move with one hand, he can eaſily lift with both hands. But does the one hand ſcrutinize the aid it gives to the other? no; they both rejoice in their united ſtrength, and, by exerciſe, and proper regimen, endeavour to encreaſe that ſtrength as far as nature will permit. An equality of privileges, and a proportionate equality of public

ſupplies, ought to be the politician's chief object, whether theſe Supplies riſe from the weſt corner or the eaſt corner of the dominion; and, ſuppoſing theſe duly regulated, and the general freedom of commerce eſtabliſhed, the eſtimation of its local profits may be ſafely dropped by the ſtateſman, and left to the merchant. If three Birminghams in Ireland were to pay thrice as much to the ſtate as the one Birmingham in England, they would be all equally entitled to the attention and protection of Government. Nay more; if the riſing of a Birmingham in Tipperary ſhould occaſion the Birmingham in Warwickſhire ſomewhat to decline, the ſtateſman would have no cauſe of alarm, if the new Birmingham contributed to the public ſupplies in proportion to its proſperity.

It is not my purpoſe here to enlarge upon the many political advantages that would reſult from the re-union of public revenue with territory, an important and wide ſub-

ject, that has been almoſt overlooked by moſt of the political writers of this and the laſt century. I ſhall therefore now finiſh, with obſerving, that beſides the ampleneſs of reſource, the ſimplification of perception, and the tranquillizing principle, which are all included in that re-union, it would lead us back to cheapneſs, by naturally abolishing taxes on conſumption. That the cheapneſs of merchandize will be the trueſt expedient for ſecuring our foreign commerce, upon the return of peace, againſt the competition of the Dutch, the French, the Spaniards, and other nations, will not admit of any doubt; and that the extinction of taxes on conſumption leads to that cheapneſs, we had a moſt ſtriking example a few years ago. When the tax upon candles was lowered one penny per pound, the tallow chandlers adverti ſed that they would lower the price twopence per pound. *Ab uno, diſce omnia.*

The nation has now the exulting proſpect of a ſinking fund, that will co-operate power-

fully to reſtore cheapneſs. It gives a juſt expectation of extinguiſhing, in about 40 years, 300 millions of the public debt, that is, in 40 years, or probably in leſs time, 12 millions of taxes that conſequently create a riſe of price of double, or perhaps triple that ſum, may be ſuppreſſed, allowing that a further reduction of the national debt were not to be aimed at. This, I will venture to ſay, may probably be obtained in leſs than 40 years; for, ſhould Great Britain continue in its preſent thriving ſtate, and, if we may judge of the future by the paſt, its population will, 40 years hence, be augmented one twelfth, which will naturally make the ſame taxes produce one-twelfth more, without counting upon the increaſe of cuſtomers in the American States, from the rapid increaſe of population and opulence in thoſe States.

APPENDIX.

APPENDIX.

IN this imperfect Eſſay, which I now offer to the Public, I have not thought it neceſſary to take notice of the imperfections of other writers, who have exerciſed their pens on this momentous ſubject. I looked to have found it treated fundamentally, with an impartial ſcope to the permanent intereſts of both iſlands. The very able and eloquent author of *Conſiderations upon the State of Public Affairs in* 1799, has, in my opinion, adopted a falſe principle, which leads him into much irrelevant reaſoning. Upon a totally falſe ground he ſtates the Iriſh Proteſtants as an Engliſh colony, and the Iriſh Papiſts as the original natives of the iſland, but diſclaims returning to the crude ſtate of colony and metropolis. Now, it is evident from hiſtory, that the original connection of

Ireland with England was not that of a colony with the mother country; and, in regard to the Proteſtants and Papiſts, the fact is, that many of the deſcendants of Engliſh ſettlers are Papiſts, and many of real Iriſh deſcent are Proteſtants.

The author of *The Power of Parliament conſidered*, who declares himſelf unfriendly to an Union, takes for his text the following motto from the Letters of Junius: "The "power of the King, Lords and Commons, "is not an arbitrary power. They are the "truſtees, not the owners of the eſtate. "The fee ſimple is in us. They cannot "alienate; they cannot waſte." Theſe trite obſervations will be readily aſſented to by every one; but the natural conſequence from them is, that the Parliaments of both kingdoms, as ſworn *truſtees*, are ſtrictly and conſcientiouſly bound to purſue ſuch meaſures as may beſt promote the proſperity of their conſtituents, and are highly blameable if they do not. The marriage between Eng-

land and Ireland, I have shewn, was settled and concluded above five hundred years ago. By the Union of the Legislatures, so graciously recommended by his Majesty, it is only meant to amend the contract, for the greater well-being of the children of the family.

It would be a subject of curious and useful inquiry for the politician, the philosophical historian, or the learned antiquary, to trace and explain the various causes by which the *nexus feudalis*, which originally tied every estate in the kingdom to the Crown, came gradually to lose its efficacy, and at length to be wholly dissolved. The following may be reckoned some of those causes: First, The primary bad construction of the *nexus* itself, which, instead of a simple form, that would have made the Crown revenue always rise in proportion as the revenue of the individual land-owner rose, adopted the most complicated forms of Reliefs, Wardships, Fines, &c. &c. which being accompanied with

many perplexing adjuncts, rendered fraudulent concealment more practicable, and more difficult of detection. Second, The great deficiency of communication from the want of printing, the want of writing (if not wholly, in a great degree), the want of a post-office, of turnpike roads, and of public gazettes, to which may be added the impropriety of keeping the accounts of receipts and issues in the Exchequer in a foreign language, all of which contributed to render accuracy of perception unattainable. Third, The total inadequacy of the number of assessors to the extent of the duty required from them. In the present tax upon Income, the assessors over the whole kingdom perhaps exceed two thousand; but, during the *nexus feudalis*, the assessors or escheators were sometimes only two for all England. Upon the death of a King's tenant, it was the duty of those escheators to make *inquisitio post mortem*, and to give an account to the Exchequer of the profits thence arising to the King. But, not to mention the oversights and omissions

which, the disproportion between the provinces to be surveyed, and the surveyor, must have rendered innumerable, the inclosures not being under sufficient check and controul, were often found to beat the unjust steward in the Gospel by many degrees; and, instead of 100, to write down 20, and, instead of 40, to write down 4. How rapidly this must have diminished the amount to the Exchequer, is but too evident. Fourth, The civil wars, occasioned by the competition for the Crown, may have led the competitors to part with many Crown rights, in order to gain adherents to their cause. Fifth, The insatiate ambition of several English Kings to be conquerors on the Continent, may have induced them to part with inheritances for present money supplies. Sixth, The great impolicy of some Kings, in making wasteful alienations of the royal domains, expressly against the fundamental principle of the constitution, which tied the King's own lands to the Crown, as much as the lands of all his Tenants. By the *Jura Feudalia* the King,

only every landowner in the kingdom, were duly inherited for life, and were bound to leave their Property as they found it, that is to say, unimpaired. Seventh, The renewing of Crown-leases at the ancient valuation, which naturally tended to impoverish the Royal Treasury, that is, the Public Treasury; although the Income was thereby not leſſened, it however became diſproportionate to the Outgoing, which was continually augmenting. Eighth, Similar to this, in its effects, has been the unſyſtematic mode of aſſeſſing the land-tax by a permanent and fixed rate, without any regard to its capital, which is ever riſing from year to year. A few examples will ſhew how this circumſtance tends to the depreciation of the public revenue. At Dublin, in 1769, Sir William Maine, afterwards Lord Newhaven, boaſted to me that he had ſome time before renewed a leaſe of 1600 acres from a groat to 2 guineas per acre. Now, ſuppoſing thoſe 1600 acres, before this renewal, had been juſtly rated at four ſhillings in the pound,

Upon the preceding ſuppoſition, then, the four ſhillings in the pound for that county, would have ſunk to one ſhilling in the pound. By that excellent, and truly national work, the Statiſtical Account of Scotland, it appears that the rent of the county of Aberdeen is near eight times greater at preſent than it was about an hundred years ago; conſequently, upon the preceding ſuppoſition, the four ſhillings in the pound for that county would be only ſixpence in the pound. Mr. Penruddocke Wyndham, in his valuable work of Domeſday for Wiltſhire, computes, that the value of the lands of England is 67 one-half times higher at preſent than [illegible] from the real agricultural improvements they have received ſince that period, conſequently, upon the ſyſtem of a fixed and invari-

able assessment, the four shillings in the pound would be dwindled down to less than a half-penny in the pound. As to impropriety, a permanent assessment of 700 years standing, and a permanent assessment of 150 years standing, differ only in degree.

THE END.

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